HON'BLE SHRI JUSTICE NOOTY RAMAMOHANA RAO

W.P. No.19960 of 2002

1.8.2007

Between

Suresh and Babu, Chartered Accountants ..Petitioner

AND

Assistant Accounts Officer, E.R.O., Town I Vijayawada, and another ..Respondents

:: JUDGMENT ::

HON'BLE SHRI JUSTICE NOOTY RAMAMOHANA RAO

-

-

W.P. No.19960 of 2002

The question that has fallen for consideration in this writ petition centers around the issue of treating the office of Chartered Accountant as a commercial establishment by the respondent Electricity Board authorities to charge the electricity consumed thereat at commercial rates. Though this writ petition has been instituted in the year 2002 and the respondents have been served, they have not preferred to contest the matter.

Some what a similar issue has been decided earlier by this Court in **S.V.G.Ratna Gupta vs. State of Andhra Pradesh**[1] wherein it was held that the office of a Chartered Accountant does not attract the provisions of the Andhra Pradesh Shops and Establishment Act. This Court had subscribed to the same reasoning as was assigned by the Karnataka High Court in the case of **Phillipos & Co., vs. State**[2]. Similar view has also been propounded by the Madhya Pradesh High Court in **Shiv Narayan v. M.P. Electricity Board**[3].

I am in respectful agreement with the views expressed in the judgments referred to supra. I therefore hold that the office of the Chartered Accountant whether run at his residential premises or in any other premises does not attract the

parameters to be treated as a commercial establishment and consequently, the respondents cannot charge the electricity consumption charges on the same basis they charge for commercial establishments.

The writ petition is accordingly, allowed. No costs.

NOOTY RAMAMOHANA RAO.J.

1.8. 2007
psr

---

[1] 1993 (2) APLJ 157

[2] 1990 (1) LLJ 227

[3] AIR 1999 MP 246